



# **1982 Annual City Report**

## **Berlin, New Hampshire**

for Fiscal Period July 1, 1981 to June 30, 1982





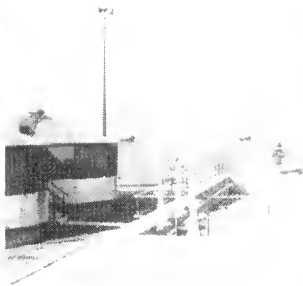
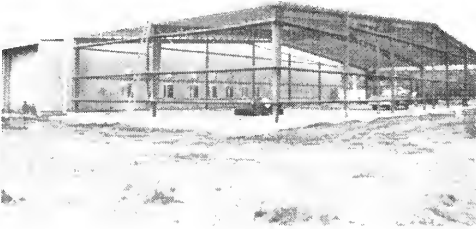
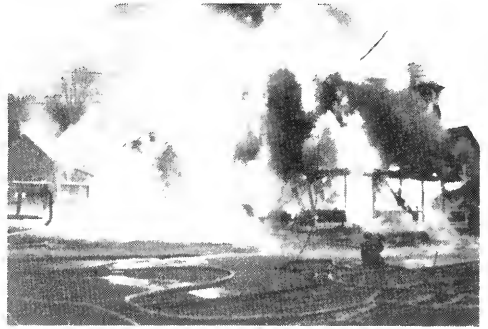
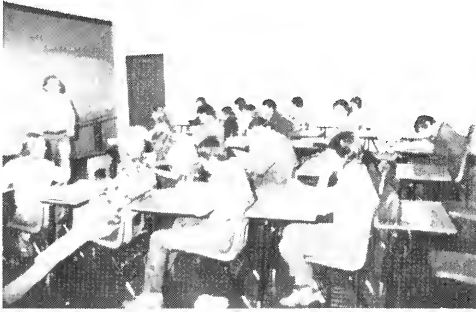


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## WHAT IS LOCAL GOVERNMENT?

Local government is schools that educate our children — snowplows that clean our streets — fire and police protection — libraries — sewage treatment facilities that clean our river — recreation and health programs — agencies that build new bridges and help industry expand. Local government is the employees, elected officials and members of boards and commissions who do all these and many more things for the people who live in Berlin.

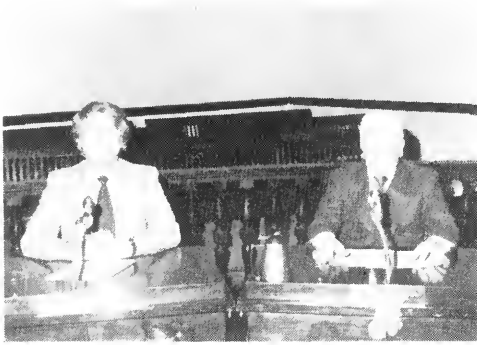
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## PHOTO CREDITS

Cover: NORM CHAREST  
 Others: NORM CHAREST (Exceptions Noted)

# THE BERLIN CITY COUNCIL



Ward I: David B. Gilchrist  
George R. Arsenault



Ward II: Joseph J. Murray  
Alfred H. Legere



Ward III: Raymond G. Chagnon  
Doris J. Purington



Ward IV: Wilfred Routhier  
Margaret L. Neil

# MAYOR'S ANNUAL REPORT

This covers the three month period beginning April 1, 1982, and ending June 30, 1982.

Our first major task, after taking office, was to prepare a budget that best reflected the needs of all our citizens. In April, after the Mayor and Council had the opportunity to review the economical and financial conditions within the City, we recognized the need to affect the budget preparation process in order to reflect the current condition.

As Mayor, I met with department heads, and they so expressed their concerns. Through careful planning by the City Council, the budget process this year developed budgets that by and large reflected reductions from their current appropriation and, more importantly, changes within departmental structure in order to accommodate this reduction while minimally affecting service levels.

Our second task was the establishment of goals and objectives. I have recommended the following:

- (1) Keep taxes at a minimum and yet deliver necessary services,
- (2) Instill harmony in public ranks and between citizens and government,
- (3) To continue to promote industrial development,
- (4) To treat all departments, groups and individuals equally,
- (5) To keep people informed and to maintain an open door policy,
- (6) Maintain active contact with our delegation in Concord, and the various departments, to see that Berlin get its fair share.

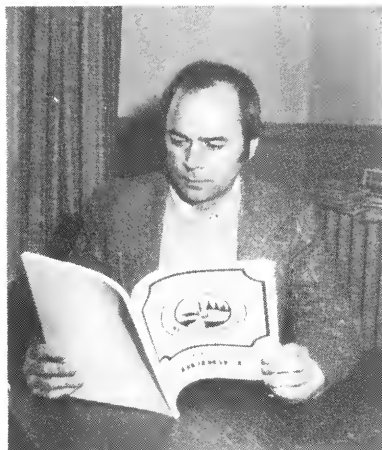
Although we haven't achieved all our goals, we have established priorities and began implementing programs. Hopefully, by the end of our first year in office, we will have witnessed a major turnaround in Berlin. This, I feel, will be accomplished by keeping people informed, getting them involved and by having an open door policy.

Our major goal for the coming year will be to maintain taxes at the present level. We cannot afford another tax increase.

For closing, I wish to express my appreciation to members of the City Council, to all Department Heads, Employees, and a special thanks to our City Clerk, for their cooperation and assistance.

Respectively submitted,

**Joseph J. Ottolini**  
Mayor



City Manager Michael L. Donovan

## 1982 CITY MANAGER'S REPORT

Fellow Citizens of Berlin:

In retrospect, 1982 was a relatively quiet year for local government. It was the first year since 1977 that the City had not been involved in sewer construction activity, and we all enjoyed the absence of the construction havoc that had reigned for years.

Several major community development goals, which had been established years ago by the City, were accomplished. These were the James C. Cleveland Bridge, downtown revitalization, the Northern Lites housing project, and commuter air service. Additionally, a major administrative reorganization of our finance and collection responsibilities was successfully implemented. These accomplishments are reported in more detail elsewhere in the Annual Report.

The past year also saw the retirement of several senior employees who had served our City well for many years. We all extend our sincere appreciation to them — overseer of Welfare Maurice Belanger; Tax Collector Laurier "Bee" Rousseau; City Clerk Olivette Dumas; Fire Chief Norman Lacroix; Account Clerk Gert Routhier; and Deputy Fire Chief Leo Therrien. We were fortunate to be able to promote present employees to fill all of these positions, and as we enter 1983, we wish Welfare Administrator Annette Langevin; City Clerk Lise Malia; Collector/Comptroller Aline Boucher; Fire Chief Robert Theriault and Deputy Fire Chief Paul Fortier the best in their new positions.

In closing, I thank Recreation and Parks Superintendent Mitch Berkowitz for acting as City Manager during much of the past year while I was assigned to preparing the City's case for our massive sewer project litigation. I also thank all of our Department Heads and Employees for their efforts and productivity in 1982.

Respectfully submitted,

**Michael L. Donovan**  
City Manager



Mayor Joseph J. Ottolini

## ASSESSORS' REPORT

The Board of Assessors are the government officials responsible for the discovering, listing, and valuing all taxable property in the City of Berlin. They are further responsible for the assessment of the Resident Tax; assessment of the Yield Tax on timber cut in Berlin; Current Use Assessment; payments in lieu of taxes by the Federal Government for White Mountain National Forest land; administration of the various tax relief programs (elderly, blind, physically handicapped, veteran, elderly/disability lien, and poverty abatements); and determinations of exempt status for organizations applying for same under State Statute.

The following is a statistical summary of Fiscal Year 1981-82.

### EXEMPTIONS GRANTED

Type	Number	Tax Dollars
Elderly	432	147,252.94
Blind	19	9,975.00
Physically Handicapped	3	609.00
Water/Air Pollution Control	2	171,603.81
Veterans	1,135	62,800.00

### ASSESSMENTS

Type	Number	Tax Dollars
Resident Tax	7,351	73,510.00
Yield Tax	11	4,440.56
PILT	1	19,454.05

### ASSESSMENT UPDATES

Building Permits Reviewed	213
Property Transfers Processed	310

### SUMMARY INVENTORY OF TAXABLE PROPERTY

April 1, 1982

As the Summary below illustrates, the Gross Valuation of the City for Tax Year 1982 is \$189,937,166. The resultant tax (mil) rate, computed by dividing the Appropriations by the Net Valuation, is .035 or \$35.00 per thousand dollars of valuation.

Land	25,110,700	
Buildings	155,173,366	
Public Utilities	<u>9,653,100</u>	
<b>GROSS VALUATION</b>		<b>189,937,166</b>
Blind Exemptions	285,000	
Elderly Exemptions	4,207,217	
Water/Air Pollution		
Control Exemption	<u>4,902,966</u>	
<b>TOTAL EXEMPTIONS</b>		<b>9,395,183</b>
<b>NET VALUATION</b>		<b>180,541,983</b>

The Board of Assessors will continue its policy of striving for fair and equitable administration of the State of New Hampshire assessment laws and the maintenance of its open door policy for those with questions or problems regarding assessments/assessment procedure.

Respectfully submitted,

**Robert A. Peabody, Jr.**  
City Assessor

## CITY CLERK'S REPORT



City Clerk Olivette Dumas (L.) retired in 1982 after 32 years of service. Mrs. Lise Malia (R.) was appointed new City Clerk.

### SUMMARY OF CITY CLERK'S ACTIVITIES:

Motor Vehicle Permits	9,708
Financing Statements	332
Termination Statements	18
Pool Table Licenses	2
Bowling Alley Licenses	1
Junk Dealer's Licenses	2
Taxi Licenses	1
Dog Licenses	407
Photographers' Licenses	8
Theater License	1
Births	148
Marriages	133
Deaths	157
Dance Hall Permit	1

Respectively submitted,

**Olivette M. Dumas**  
City Clerk



# LIBRARIAN'S REPORT

July 1, 1981-June 30, 1982

## ACTIVITIES DURING THE YEAR

### SUMMER READING PROGRAM:

"Eager Beaver" Reading Program was the theme of the summer reading program. The children received a log for their chart for each project completed. One hundred and twenty registered for the program and 43 completed the required projects. A party was held for those completing the program. Pastries made by the staff, munchkins and punch, were served. Each child received their completed "Eager Beaver" chart, a notebook and a pen for a gift. Films entitled "Spanish Riding School" and "Secretariat" were shown as part of the program.

### CHILDREN'S BOOK WEEK:

Twenty-five classes visited the library during the weeks of October 26 to November 7, in observance of Children's Book Week.

### ART MONTHS:

The art program was held during the months of March and April. Sixty-three children joined the program and twenty entries were received. The projects consisted of mobiles, posters, bookmarks etc. Eight of the projects were chosen as being outstanding and "yo yos" were given to those participants.

### STORY HOUR:

Story Hour is held during July and August on Thursday morning.

### OTHER ACTIVITIES DURING THE YEAR:

Classes from the Milan school spent the day at the Berlin Library studying and learning how to use the library.

A workshop given by Kay Herrick from the New Hampshire State Library was given for the staff on serving the senior citizens. Librarians from surrounding areas attended also.

Films were given in the Children's Room every week on Wednesday during the fall and winter months.

Respectively submitted,

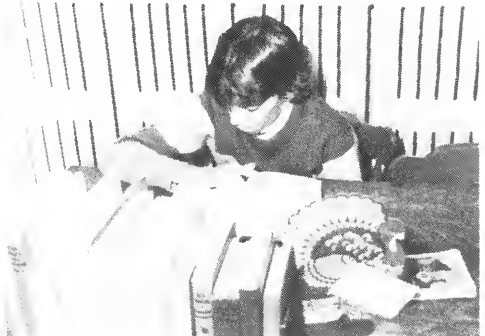
Inez Hamlin  
Librarian

## CIRCULATION

Adults	Juvenile	Total
40,320	15,053	55,373

## LIBRARY RESOURCES

	Adult	Juvenile	Total
Total Vols. at Year End	22,946	11,635	34,581
Total Borrowed from Other Libraries	86	—	86



The children of Berlin are some of the most important beneficiaries of our excellent library service.

# RECREATION & PARKS DEPARTMENT REPORT

Life. Be In It has been the Recreation and Parks Department's Program theme throughout the past year. Our programming efforts reflected this theme which is also part of a national effort to encourage families and individuals to become involved in their own style of leisure programs and their community's recreation opportunities.

The variety of recreation opportunities that have been offered during the past winter, spring, summer and fall reflect the Commission's concern to provide programs and facilities within the Department's resources. In those areas where fees and charges were assessed, they were done so to provide the program and at reasonable rates.

Attendance in many of our programs continued to increase indicating that the additional services are being supported and utilized by our residents. Increases were recorded in the number of skiers at the 12th Street Family Ski Area, Jericho Lake Park and the variety of swim programs as well as traditional programs such as volleyball, baseball and hockey.

Special events continue to add a diversity to our leisure services. Events such as the Gong Show, the Halloween Haunted House and crafts fairs have marked increases in attendance and are becoming some of the Department's best programs.

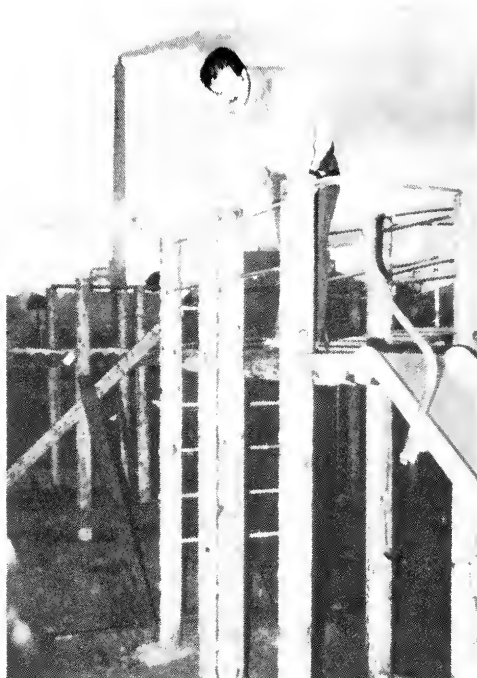
Besides participants, volunteers have increased the Department's capability to provide new programs as well as operate existing ones. Volunteerism in Berlin is becoming one of our most valuable resources and as more youths grow up participating in various programs, the Department witnesses more of these same people returning as leaders, coaches and volunteers.

Not everything has a rosy picture. Vandalism to our facilities continues to rob the community of well maintained areas as well as tax dollars which would otherwise be expended for new programs and improvements to facilities. Unless people begin to take a more responsible role and reduce vandalism, the costs to our taxpayers will be more than dollars; it will effect Berlin's quality of life.

The Recreation and Parks Commission looks forward to the future with its plans and decisions resulting in improved programs, facilities and services for the community. All of this becomes part of a four season leisure service system to meet Berlin's recreation needs.

Cordially,

**Mitchell A. Berkowitz**, Supt.  
**Laura Viger**, Acting Director  
Berlin Recreation and Parks



Mitch Berkowitz inspects a new piece of playground equipment at Community Field Playground.

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## PUBLIC WORKS DEPARTMENT REPORT

The activities assigned to the Public Works Department were construction and maintenance of streets, sidewalks, sanitary and surface water systems, regulation of street opening permits, installation and maintenance of street name signs and traffic signs and signals, maintenance of 70 Public Works Department motor vehicles and a number of other City departments, public buildings and street parking facilities, daily household refuse collection and disposal operations (sanitary landfill) for the City of Berlin and a number of surrounding towns, spring and fall clean-up weeks, the maintenance of 3 cemeteries, street salting, sanding, snow plowing and removal.

The Public Works Department also assisted in the demolition of the YMCA Bridge at a great savings to the City of Berlin. Also, remodeling of City Hall offices.

Repaired Catch Basins and Manholes	80
New Catch Basins and Manholes	8
Replace Drain Lines	717 feet
Replace Sewer Drain Line	112 feet
Seal-Coating of Streets	33,477 square yards
Salt for Winter Use	2,265.96 tons

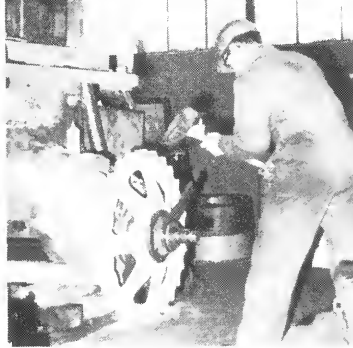
Respectively submitted,

**Maurice Wheeler**  
Public Works Director

# BERLIN POLLUTION CONTROL REPORT

Between July, 1981 and June, 1982, the Berlin Pollution Control Facility received and treated in excess of 690 million gallons of raw sewage and removed approximately 92% of the pollutant content, representing nearly 800,000 pounds of suspended solids and 900,000 pounds of BOD.

plemented many small yet significant conservation steps. These include closing and reducing heat to unused rooms in winter; staggering machinery operation to take advantage of lower kilowatt demand periods; utilizing insulation and passive solar energy to cut heating costs; and making all workers aware of their individual responsibilities to conserve and save.



Maintenance of heavy equipment is a major responsibility of the Public Works Equipment. Norman Bergeron (L) and David Hickey (R) are shown here at work.

Throughout the year, we have had workers attend safety, operations and maintenance courses to improve their knowledge of technical aspects of sewage treatment, which translates into improved, more efficient plant operations.

Due to these factors, we have consistently been able to maintain excellent treatment results and continue to reduce operating costs. I invite all interested citizens to visit the plant on Devens Street Extension, to witness how the facility functions and to learn more about how your dollars are contributing to the clean-up of the Androscoggin River.

Respectfully submitted,

**Gary L. Geraway**  
Chief Operator

Sewer maintenance is a thankless but important task. Hubert Mercier is shown being lowered into a manhole by Pollution Control Rene Gagnon.

## BERLIN WATER WORKS REPORT

Between July, 1981 and June 30, 1982, water entering the distribution system from our two treatment plants and well totaled 1,299 million gallons.

The annual running water program to prevent freezing of service lines was started on January 11, 1982 and ended on April 27, 1982. As a result of early snowfall and lack of sewer construction during the late Fall, severe freezing of service lines was considerably less than the previous Winter seasons. During this fiscal year, Water Works provided thawing services to 100 customers which included 66 electric thaws, 9 hot water thaws, 17 cellar calls referred to plumbers, 3 hose connections and 5 services dug. As a result of the previous year demand for water during the running water program, a new gravel-pack well (Brown Farm Well) and temporary pump was installed and placed on line this past winter to augment demand.

At the request of local officials, the Public Utilities Commission reviewed the operations and financial data of the Berlin Water Works during February, 1982. Their report was not released as of June 30, 1982. Subsequent release of the report revealed that the Water Works has been financially operating properly and in compliance with applicable laws and regulations and standards observed by the utility industry in the State of New Hampshire.

Mayor and Council appropriated \$350,000.00 for water improvements during City fiscal year 1982. From these funds, 8 inch water mains were installed along Carroll Street, Clark Street, Hill Street and Park Street. In addition, a meter evaluation study for James River, a leak detection survey and training program, and a site evaluation survey for low service water storage on the East Side was performed. The major improvement provided for the construction of the Brown Farm well referred to above.

Assistance was provided to Contractors working on the Downtown Improvement Project, South Bridge and Glen Avenue Highway Projects. The Water Board approved funds for replacement of about 980 feet of old 8 inch water main along the Glen Avenue Highway Project with new 12 inch pipe. This project was paid for by funds collected from water customers.

The Fall and Spring interest and principal payments due on the Bond for the Androscoggin Water Treatment Facility was paid to the City out of Assessment funds collected.

A program of charging the Water Works for Street Opening Permits to repair broken water mains was initiated by the City. Charges are for the cost of having a contractor place permanent paving over excavated areas after the Water Works has completed the repair work. As of June 30, 1982, the City has billed the Water Works \$8,925.11 for Street Opening Permits.

The 1982 budget approved by the Water Board was \$8,333.00 less than the 1981 budget. It should be noted that although energy consumption at the new treatment plant was less in 1981 than for 1980, energy cost was about \$21,000.00 more for 1981 than for 1980.

A program of energy conservation was initiated by insulating the ceilings of several Water Works structures.

Water Rates were not increased during this report period. The last rate increase occurred with the 1980 July water bill.

In May, the 1978 Comprehensive Report on Water Supply - Distribution - Storage for the City of Berlin was updated and submitted to the New Hampshire Water Supply and Pollution Control for their review and approval.

A program for replacement of stopped, old obsolete meters was started in April and should result with increased revenues.

Leak Detection Surveys performed by our Department has resulted in a substantial savings of water loss and reduction of excavated trench areas.

Respectfully submitted,

**Albin D. Johnson, P.E.**  
Superintendent & Chief Engineer

# BERLIN FIRE DEPARTMENT REPORT

The Fire Department is responsible for the protection of persons and property from fire. This includes fire prevention as well as fire suppression. The department is also responsible for electrical services of all other city departments including the schools.

The total number of full time personnel is twenty-six including the two electricians. In addition there are twenty call men.

The department operates eleven vehicles, four pumps, one ladder truck, one tank truck, one jeep, one electrical van, one bucket truck, the chief's car and the fire prevention car.

The following is a brief summary of fire department activities from July 1, 1981 to June 30, 1982.

	Dwellings	Chimney fires	Stores	Mills & Factories	Garages	Brush & Dumps	False Alarms	Cars & Trucks	Misc. Fires	Inspections	Totals
July	0	0	1	2	0	13	5	5	2	0	28
August	6	2	0	1	2	4	11	7	4	0	37
September	0	0	1	0	0	2	24	6	0	31	64
October	0	6	2	1	1	2	11	2	5	39	69
November	4	6	2	1	0	4	4	1	1	36	59
December	1	15	1	2	1	6	8	2	0	25	61
January	6	24	2	3	0	3	9	2	2	33	84
February	3	9	0	1	1	3	5	5	1	23	51
March	4	12	0	2	0	1	1	0	5	23	48
April	3	10	0	2	0	5	5	1	1	13	40
May	3	0	0	1	1	11	4	4	1	24	49
June	2	0	0	2	0	2	9	3	0	13	31
Totals	23	84	9	18	6	56	96	38	22	260	621

The above does not include service calls (77) training runs and fire drills.

Respectively submitted

**Robert Therriault**  
Fire Chief



# HEALTH DEPARTMENT REPORT

## INSPECTION SERVICE OF THIS DEPARTMENT

Zoning (see attached sheet)

Housing (see attached sheet)

## MEDICAL-CLINICAL SERVICES

Number of office visits	612
Number of office patients	321

## IMMUNIZATIONS GIVEN DURING THE YEAR

Oral Polio Vaccine	149
D T.P. injections	146
Diphtheria, Tetanus	1
Measles, Mumps, Rubella Vaccine	44
Mumps Vaccine	1
T.B. Test	73
T.B. Mantoux Tests	34

## CLINIC ATTENDANCE RECORD

Monthly immunization clinic	184
Pediatric Diagnostic clinic	15
Handicapped Children's Clinic	34
Cardiac clinic	15
Genetic clinic	3
Flu Shots	253

## PUBLIC HEALTH NURSING

Number of home nursing visits	1979
Number of home nursing patients	904
Number of Home Health Aide visits	559
Number of ambulance calls in contract area	781
Number of ambulance calls outside contract area	123
Number of school nursing visits	106
Number of school inspections by nurse	163
Number of children referred to State Social Agencies	3
Number of adults referred to State Social Agencies	9
Number of defects found at school	183

## SPECIAL SCHOOL TESTING PROGRAMS

Naico hearing tests and retests	150
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**Robert A. Delisle**  
Health Officer



Fire Chief Norman LaCroix (L.) retired after 25 years of service to the Fire Department. Deputy Fire Chief Robert Therriault (R.) was appointed new Fire Chief.

# REPORT OF THE POLICE DEPARTMENT

July 1, 1981 to June 31, 1982

The function of the Police Department is to serve mankind, safeguard lives and property and protect the peaceful from violence. The department is also charged with the enforcement of the laws of the State of New Hampshire and the laws and ordinances of the City. Some of the departmental activities during the past fiscal year include:

Complaints, investigated .....	1,290
Escorts, Banks, Post Office, etc. ....	48
Auto Accidents, investigated .....	540
Doors Found Unlocked - Owner Notified .....	122
Emergency Blood Run .....	19
Complaints on Dogs .....	302
Dog Summonses .....	21
Fires Reported .....	7
Deaths Investigated .....	7
Messages Delivered .....	31
Equipment Escorts .....	46
Assistance Given .....	114
Bench Warrants Served .....	16
Domestic Violence Petitions Served .....	40

## Investigations:

Assaults, Aggravated .....	6
Assaults, Other .....	40
Burglary - Breaking and Entering .....	17
Auto Thefts .....	19
Drug Offenses .....	54
Larceny .....	141
Violation of Motor Vehicle Laws .....	909
Driving While Intoxicated .....	108
Violation of Liquor Laws .....	11
Disorderly .....	37
Issuing Bad Checks .....	18
Interfering with Police Officers .....	4
Criminal Mischief .....	27
Criminal Threatening .....	36
Criminal Trespass .....	29
Harassment by Phone .....	2
Operation after Revocation or Suspension .....	37
Reckless Operation .....	35
Conduct After Accident .....	18
Theft Offenses .....	54
Resisting Arrest .....	20

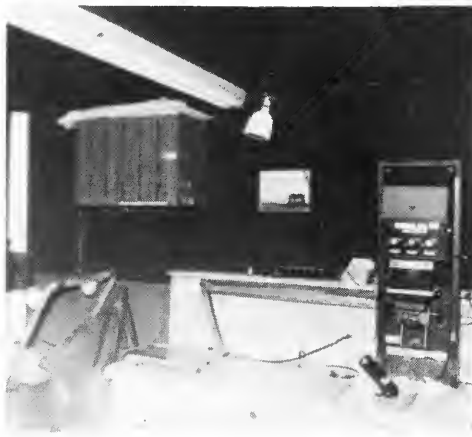
Other investigations of the police departments include: Overweight Vehicles, Spillage of Material, Soliciting, Non-Support, Fugitives from Justice, Receiving of Stolen Property, Arson, Drinking in Public, False Fire Alarm Reporting, Cruelty to Animals, Sexual Assaults, Incest, Lewdness, Littering, and many other offenses too numerous to mention.

Respectively submitted,

**Paul Morin**  
Police Chief/City Marshal



Sgt. Baillargeon - Main Desk



Dark Room - Photo Lab

# WELFARE ADMINISTRATOR'S REPORT

The following statistics represent the activities of the department for the fiscal year of 7/1/81 to 6/30/82.

Category	Cases	Persons	Families	Singles
Direct Assistance	153	341	82	71
Aid Furnished to Veterans and Their Families	19	55	13	6
Board and Care	5	5	—	5
Transfers to the County	19	44	10	9
Old Age Assistance	6	6	—	6
Aid to Permanently and Totally Disabled	24	24	—	24
Intermediate Nursing Care	40	40	—	40
Totals	266	515	105	161

This department administers assistance to the needy of the City according to the State of New Hampshire laws. In addition, the department counsels and refers applicants to other agencies for appropriate help.

During this fiscal year, the welfare guidelines were revised with the help of Attorney John Tobin of N.H. Legal Assistance. On December 31, 1981, Maurice A. Belanger, Overseer of Public Welfare, retired after 34 years of dedicated service to the community.

Respectfully submitted,

Annette Langevin  
Administrator of Welfare



Overseer of Welfare Maurice Belanger (R ) retired in 1982 after 34 years of service in that position. His replacement is Mrs. Annette Langevin, Administrator of Welfare.

## HOUSING INSPECTOR'S REPORT

July 1, 1981 to June 30, 1982

Moderate Rehab.	15bdgs. - 58 rental units
Subsidy Loans	11
Rooming House Permits	30
Inspections Upon Complaints	34
Student Housing	28
Community Development Grants	4
Downtown Rehab. Loans	3
Units Inspected (BHA)	157
Violations Found	20
Violations Corrected	19
Units Condemned	14
Progress Inspections	34
Rooming House Units	94
Structures Inspected	220

This report includes inspections conducted for the Berlin Housing Authority under the Section 8 Program and inspections for the Community Development Department in regards to home improvement and the up-grading of neighborhoods within defined areas in the City.

Norman G. Rollins  
Housing Inspector

## ZONING REPORT

Public Hearings held	3
Appeals filed	3
Variances granted	1
Variances denied	2

### ZONING BOARD MEMBERS

Richard Poulin, Chairman  
John Scarinza, Vice Chairman  
Harvey Blais, Secretary  
Ernest Guay  
Dennis Morin

### ALTERNATE MEMBERS

Robert Boulanger  
Ronald Goudreau  
Roland Lamontagne  
Ann Conway  
Donald LaRoche  
Donna Peabody

Richard Poulin  
Zoning Board Chairman

## BUILDING INSPECTOR'S REPORT

July 1, 1981 to June 30, 1982

Permits Issued	Type	Estimated Cost
3	New Homes	\$ 108,000.
22	Garage & Carports	44,745.
100	Residential Alterations	490,166.
20	Residential Additions	82,247.
13	Residential Demolitions	9,950.
2	Commercial Buildings	130,000.
20	Commercial Alterations	1,812,000
4	Commercial Additions	746,000.
4	Commercial Demolitions	
2	Industrial Buildings	85,500.
0	Industrial Alterations	
0	Industrial Additions	
1	Industrial Demolition	
5	Swimming Pools	31,400.
21	Signs	11,156
15	Siding	42,000.
12	Plumbing	17,680
155	Electrical	329,347.
399		3,940,191.

This report excludes estimated cost of construction projects at James River.

Fernand Villeneuve  
Building Inspector

# BERLIN CITY PLANNING BOARD REPORT

The State of New Hampshire's planning enabling legislation assigns the following basic responsibilities to local planning boards:

1. To publish a municipal master plan and plan and promote public interest in and understanding of it.
2. To make investigations and recommendations relating to the planning and development of the municipality.
3. To consult with and advise public officials, agencies and citizens with regard to carrying out the master plan and the development of the municipality.

During the past year, the Berlin City Planning Board met monthly in pursuit of the above responsibilities. Significant accomplishments included.

1. Continued involvement in the James C. Cleveland Bridge project.
2. Continued review of the Downtown Revitalization project through the construction phase, which began in August 1981.
3. Cooperated with the Berlin Water Works to identify needed improvements to Berlin's water system, including: a gravel-packed well, a 2MG storage tank, a new river crossing, and an ongoing leak detection program.
4. Continued consideration of the remaining, unconstructed portions of the East Side Arterial, particularly in the Coos and Hutchins Street areas.
5. Investigated the status of the sanitary landfill and the suitability of future disposal methods and their costs. Recommended a long-range course of action for waste management that is consistent with state regulations.
6. Continued study of the paper streets issue, particularly with regard to which paper streets should be abandoned.
7. Passed an amendment to the subdivision regulations to control development in the floodplain, as required by the National Flood Insurance Program.
8. Considered possible reuse schemes for the former Burgess School building.

During the coming year, the City Planning Board will continue to plan the future of Berlin and make recommendations for orderly, well-planned, long-range development. The Board meets at City Hall the first Thursday evening of each month.

**Richard H. Vaillancourt**  
Chairman



(Left to Right) Planner Alan Johnson, Planning Board Chairman Richard Vaillancourt and Community Development Director Jeff Taylor, confer on a planning project.

Photo Credit: Linda Laplante

# COMMUNITY DEVELOPMENT DEPARTMENT REPORT

The Community Development Department functions both as the city's professional planning staff, and as the administrator of various federal grants it is able to obtain from the Department of Housing and Urban Development, the Economic Development Administration, and other sources. This was a particularly busy year for the department, in that several projects which had been planned for a considerable length of time were finally under construction.



James C. Cleveland Bridge

## JAMES C. CLEVELAND BRIDGE

By providing a new crossing of the Androscoggin River south of the city's downtown area, this new bridge allows heavy truck traffic which is headed to and from the James River woodyards to bypass the Main Street retail area. Traffic studies show that this will eliminate some 400 truck trips through the downtown each work day.

Ground was broken on the bridge in June 1981. Work continued through the winter, and the structure itself was completed in June 1982. Work on the related road project, including the reconstruction and realignment of some 2,000 feet of Glen Avenue, as well as the construction of a new 3,500 foot connection between the bridge and East Mason Street proceeded apace. All work is expected to be completed by November 1982.

## DOWNTOWN REVITALIZATION

Major work on the reconstruction of Main Street in the downtown business district commenced in August 1981. The project included completely rebuilt sidewalks, utility systems, and the reconstruction of Main Street itself for the 2,500 feet between Green Square and St. Anne's Church. Pedestrian features, including benches, brick sidewalks and trees were featured at key locations in the downtown: Gill's Park, Woolworth's, Bickford Lane, City Hall, Coos County Court House, and the Library. The overall effect has been to provide a cleaner and more attractive retail shopping environment.

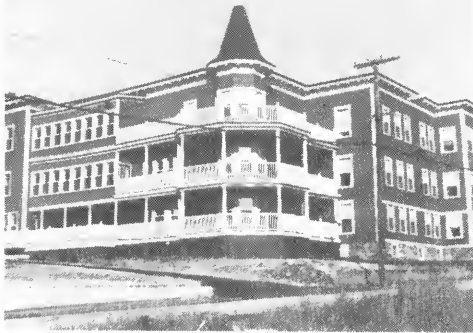


The completion of downtown revitalization marked a major step forward for Berlin.

Photo Credit: Linda Laplante

### DOWNTOWN REVOLVING LOAN FUND

In addition to the public improvements noted above, the Community Development Department has secured and made available a pool of funds for low interest loans for commercial property improvements in the downtown. To date, these funds, which are administered by the Berlin Economic Development Council (BEDCO) have been used for the construction of a new commercial building opposite the Coos County Court House, for the modernization of the Princess Twin Cinema, for the creation of Maureen's Unique Boutique, and for improvements at the Hodgdon Energy Center.



65 units of federally subsidized elderly housing, now occupy the former Androscoggin Valley Hospital.

### HOUSING

During 1981, the former Androscoggin Valley Hospital was converted to some 65 units of elderly housing. Developed by the Northern Community Investment Corporation of St. Johnsbury, Vermont, this project resulted by a reuse study and recommendations initially put forth by the Community Development Department.

At the same time it was working on the above project, the Community Development Department assisted the Berlin Housing Authority in the administration of another Section 8 assistance program which provides rental assistance to residents of smaller, privately owned rental structures.

The City has agreed to pursue this type of funding for rental assistance for the foreseeable future, placing all emphasis on assisting the owners of existing apartment blocks.

During the course of the year, the Community Development Department continued to provide loans to property owners in targeted neighborhoods for the rehabilitation and improvement of their residential properties. These loans are available at substantially reduced interest rates and have proved very popular since they were first instituted some six years ago.

### COMMUTER AIR SERVICE

In June, 1982, the Civil Aeronautics Board found in favor of the appeal prepared by the Community Development Department and agreed to subsidize commuter air service between Berlin and Boston for a fourteen month trial period. The service, to be provided by Air Vermont, will include two daily round trips to Boston. The flights are to commence in August 1982.



Air Vermont began providing scheduled air service between Berlin and Boston in 1982.

### NEIGHBORHOOD IMPROVEMENTS

In addition to the major community improvements cited above, the department also sponsored a number of smaller projects. Included among these were street and sidewalk repair on the East Side, and the addition of plantings and new climbing equipment to Community Field.

### AWARD

The past year has brought about several major visible changes in the City. It is hoped that improvements such as the Cleveland Bridge and the downtown revitalization effort will result in a stronger and more diversified economic picture in the near future. In recognition both of the importance of these projects to the community and of the City's successful rate of implementation, Berlin was the recipient of the 1982 Award for Planning Excellence from the New Hampshire Planners Association.

### Jeffrey H. Taylor

Community Development Director



# ECONOMIC DEVELOPMENT REPORT

As of June 30, 1982, Berlin's new full time Economic Development team has been in place and operating for three years and four months and its cumulative efforts are returning dividends to the city and area economy.

## THE ECONOMY - CURRENT SITUATION

The uncertainties of the national economy and political actions in Washington have adversely impacted Berlin as the State and Nation have reeled from the same factors. From a 20½% prime interest rate (6/81), the highest on record, there has been a gradual decline in these horrendous rates to 16½% by this June. This improvement still left interest rates much above normal which inhibits capital investment decisions by industry. A favorable trend has been the drop in the rate of increase of cost of living—from 5.18% for the first half of 1981 to 2.31% for the first half of 1982 which helps to lower inflationary expectations. These and other trends were reflected in a consistent decline over the year in national factory utilization rates from 80% (6/81) to 71.4% (6/82) as the country moved into recession, factory cutbacks and job losses.

## THE LOCAL SITUATION

A.) The City has been able to maintain a full time professionally staffed economic development office for these 40 months at a total cost of \$8,129.10 with the balance of the expenses for this function coming from federal grants and program interest income earned by BEDCO.

B.) While new prospect activity has been at a relatively low level and the originally expected early 1982 economic upturn turned into an economic decline instead, continued close coordination of our non-profit Berlin Economic Development Council, Inc. (BEDCO), the City's Berlin Industrial Development and Park Authority (BIDPA) and the City Economic Development Office together with the full support of the Mayor and Council, City Administration, and local Chamber of Commerce and business community has helped to provide continued assistance to our industrial economy. These successful working relationships will make taking advantage of a business upturn and renewed prospect activity effective and timely. This teamwork has helped the Berlin area weather the current recession relatively well with the Berlin Job Center unemployment rate holding below the Berlin Local Office area rate, contrary to past trends.

C.) James River Corporation is proceeding with its three year capital investment program helping to ensure its viability and profitability and stability as Berlin's largest employer.

D.) The value of industry diversification continues to be well demonstrated. Of our five new stitching trades employers (Altama Delta, American Skate, G. H. Bass Company, GAMM, Inc. and Caron Moe, Inc.), Caron Moe, Inc. filed bankruptcy in September, 1981. This, combined with slower orders and product changes has contributed to some employment curtailment with total stitching trades employment locally declining from 670 (6/81) to an estimated 500 by June, 1982 but recalls are expected in the near future as the economy improves and GAMM is planning further facilities and employment expansion.

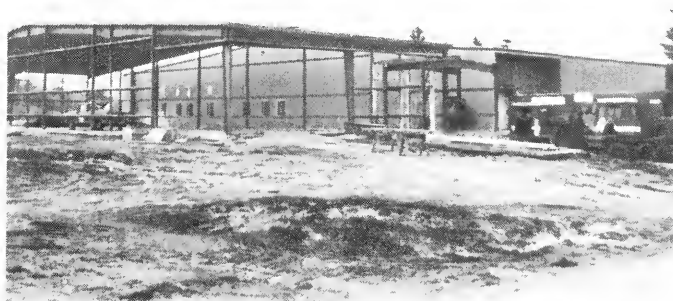
E.) With these new "stitching trades" firms in place providing diversified company employment equivalent to that lost when Converse closed, The City's economic development efforts continue to be directed toward attraction of smaller product and job skill diversified firms and the assistance to existing industries. Although more time consuming and somewhat riskier, emphasis is being placed on attracting or helping firms with larger capital investment per job, products in the metals, wood, plastics and electronics fields and higher paying and frequently more male jobs. The firms sought are more likely to be smaller employers initially but ones with good potential for future growth. In spite of the loss of Northern Fabricators, Inc. our other small new firms (A & B Electronics and Scanwood) continue to increase their business and employment. Assistance to Currier Graphics (and a possible successor) and Isaacson Structural Steel continues and the latter firm has begun construction of new facilities on the seven-acre site on Route 110 purchased from the city.

F.) During this year, BEDCO has administered the placement of four Downtown Revolving Loan Fund loan guarantees totaling \$151,650.00 for physical improvement of retail and commercial facilities. These funds are the first year allocation of \$400,000 total from the city's Community Development Small Cities program.

G.) The scheduled new round trip Berlin/Boston air service due to start in August and the continued physical improvement of the downtown area and planned opening of the new James C. Cleveland Bridge in November will add substantially to the physical attractiveness of our city and improve access to and within the city.

Our improving job stability from employer diversification and increasing manufacturing employment have helped Berlin to weather the national recession reasonably well. From our present relatively stable base, increased levels of activity, when the national economy picks up, should lead to further economic activity and growth. Thus, Berlin can now look to an improving economic future and our continued economic development program efforts with full governmental and community support should help ensure this future.

**R. H. Sherman, C.I.D.**  
Economic Director



The Berlin Industrial Development and Park Authority and BEDCO helped Gamon Inc., expand at the City's Maynesboro Industrial Park.

# BERLIN PUBLIC SCHOOLS

Annual Report 1981-1982

The Berlin Public Schools underwent significant change during the 1981-82 school year. Throughout this period of change, those educational programs offered remained at a high quality level, providing all students with excellent traditional and innovative programs. The high quality leadership provided by the Board of Education and the professionalism of the entire school staff were instrumental in maintaining a comprehensive school system despite severe financial constraints.

At the elementary level, there was a continuation of the effort to improve instruction in the basic areas of arithmetic, reading, and language arts. The bilingual program continued for the second year without federal support and proved to be an excellent alternative for elementary school students. This program was structured so as to dovetail with the junior high school French program.

At the middle school level, planning was completed for the move of grade 9 to the high school and the incorporation of grades 5 and 6 into the building. The planning proceeded smoothly as did the implementation of the move. An important educational outcome of this move is that more educational services will be made available to the fifth and sixth graders formerly taught at the Burgess school. These increased opportunities will be in the areas of home economics and industrial arts.

At Berlin High School, the move of grade 9 posed a number of logistic problems and will result in overcrowding in certain parts of the physical plant. A new science room was built to accommodate grade 9, while other adjustments and renovations in the resource room area were necessary because of the increased number of students identified as having special needs.

The high school athletic teams had a very successful year. Participation was high and the results were very good. On the girls' side, both the field hockey and softball teams were defeated in the state championship game. On the boys' side, both the basketball and hockey teams made it to the state semi-finals. Everyone is extremely proud of all of the Berlin High School student-athletes, no matter what their teams' level of success. Each participant has been a credit to their family, their school, and their community.

In the special services area, continuing efforts to identify students with learning disabilities were made. The system by which students are referred for testing was improved, the speed with which tests were administered was increased, and the ability for the schools to provide needed services to students was sharpened. These efforts to identify and provide services for students with special needs will continue.

The Title I program was expanded to include remedial work in mathematics as well as to provide reading assistance to students in the junior high school. There was a state designation of our program as exemplary, and this resulted in a one-year demonstration grant being awarded to the Berlin Public Schools. The State Title I directors have indicated their satisfaction with the operation of our Title I program. The Board and administration of the Berlin schools have great pride in the program.

Much remains to be done in the Berlin Public Schools. The reorganized grade structure will be in its first year of operation during 1982-83 and close monitoring is necessary to insure the continued provision of a high level of educational services. The leadership provided by the Board of Education has been and will be a key factor in the educational success that our schools achieve. The Board of Education sets policy for a school system which meets the needs of all their children.

This delineation of the success of the Berlin Public Schools would not be complete without acknowledgement of the roles played by the professional staff and the student body. The staff is dedicated and consummately professional; the students are their first priority. The students are eager, cooperative, and willing to learn. It is our expectation that the dedication of the staff will continue to combine with the eagerness of the students to produce an educational system of which all residents of Berlin can be justifiably proud. In order for this to come through, the continued support of the community for the schools is vital.

Respectfully submitted,

**Alan Perrin**

Superintendent of Schools



Printing Instructor, John Venzina and his students



Our students study here and eat well!!



Berlin High students may study trades such as printing and auto mechanics at Berlin Vocational Center



1976 New Hampshire Teacher of the Year, Bob Hughes with his students.

# REPORT OF THE BERLIN HOUSING AUTHORITY

## MODERATE REHABILITATION

Implementation of the Moderate Rehabilitation (MR) program continued throughout 1981 and, as of December thirty-first, 41 of the 49 MR program units allocated to Berlin had been placed under agreement with local property owners. Twenty-nine of these units had progressed to the program's Housing Assistance Payments (HAP) contract stage and rehabilitation work was well along on the 12 units still in the program's agreement stage. (Please see pamphlet included with this report for a description of how the MR program operates.)

All 41 units are scheduled to be under HAP contract by April, 1982, at which time more than \$185,000 will have been spent to upgrade the 11 buildings in which these units are located. This money will be recovered by the building owners under the terms of their HAP contracts with the Authority. It is expected that the remaining eight MR units will be brought under contract during 1982.

## ST. REGIS HOUSE

Also in 1981, the Authority undertook the rent-up and management of St. Regis House. Full occupancy of the investor-owned project was achieved within 60 days from the date the rehabilitated building became available for tenancy. Designed specifically for elderly occupancy, the former St. Regis Academy contains 42 apartments, laundry rooms and an elevator. Each apartment is furnished with a range and refrigerator. To be eligible for rental assistance at St. Regis House, elderly families may not have annual incomes in excess of the following limits: one person, \$11,050, two persons, \$12,600.

## ASSISTED HOUSING NOTES

\*With the addition of 42 units at St. Regis House in 1981, the number of units in the four assisted housing programs being administered by the Authority now totals 278. Of these, 55 are traditional public housing units (units owned, managed and maintained by the Authority), 132 are Section 8 Existing Housing (EH) units, 49 are Section 8 Moderate Rehabilitation (MR) units, and 42 are Section 8 Substantial Rehabilitation (SR) units. All 55 public housing units are for the low-income elderly. Of the two hundred and twenty-three Section 8 units, 94 are designated for occupancy by lower-income, non-elderly families and 129 are set aside for elderly households.

\*During 1981, the City Health Department inspected 145 Existing Housing units and found that 17 of them did not meet the EH program's quality standards. Needed repairs were made by the owners of all but two of the 17 units.

\*The average housing assistance payment made monthly to private landlords on behalf of lower-income households participating in Berlin's EH program is \$148. (A housing assistance payment represents the difference between the gross rent being charged for a dwelling unit and that portion of the rent which an assisted family is required to pay.)

\*On the average, the Authority pays 3/5 of the total shelter costs of those households participating in the EH program and, at present, is making housing assistance payments to private owners at an annual rate of some \$237,000.

Respectively submitted,

**Donald Mangine**  
Executive Director



## BERLIN HOUSING AUTHORITY BALANCE SHEET (December 31, 1981)

ASSETS	
CASH	\$ 50,629
ACCOUNTS RECEIVABLE	4,361
ADVANCES - REVOLVING FUND	3,595
INVESTMENTS	
General Fund	93,000
Security Deposits Fund	3,688
DEFERRED CHARGES	
Prepaid Insurance	1,977
LAND, STRUCTURES & EQUIPMENT	1,297,576
TOTAL ASSETS	<u>\$1,454,826</u>

LIABILITIES AND CAPITAL	
LIABILITIES	
Accounts Payable	\$ 3,829
Notes Payable	1,020,717
Prepaid Annual Contributions	46,474
Prepaid Rents	<u>1,392</u>
TOTAL LIABILITIES	\$1,072,412
CAPITAL	
Operating Reserves	\$102,722
Cumulative HUD Annual Contributions (net)	<u>279,692</u>
TOTAL CAPITAL	382,414
TOTAL LIABILITIES AND CAPITAL	<u>\$1,454,826</u>

## FINANCIAL REPORT

In July, 1982, the City of Berlin implemented a major administrative reorganization of its financial management. City Comptroller, Aline Boucher, was appointed Collector and Comptroller and all collection responsibilities including taxes, motor vehicle fees, sewer bills and all other general revenues, were reorganized to report directly to her. The Finance Department now is responsible for management of all aspects of the City's funds from collection through disbursement. Among the advantages of the new system are: (1) Centralized management responsibility for all funds collected; (2) Uniform record keeping and reporting systems; (3) A smaller collection workforce; (4) Cross training for finance and collection tasks; and (5) Better adaptability to comprehensive computerization. The administrative reorganization also saw two experienced personnel receive promotions, Lorraine Gagnon became Collection Supervisor after fourteen years of service in the City Clerk's office and Jan Laflamme was promoted to Computer Operator Supervisor. The administrative reorganization of our finance and collection responsibilities is a major step forward for the management of the City of Berlin.

In addition to all Financial transactions, the Finance Department is responsible for the administration of insurance programs and retirement plans for the City of Berlin.

Respectively submitted,

**Aline Boucher**  
Comptroller/Collector



Laurier Rousseau (R.) retired in 1982 after 27 years as Tax Collector. City Comptroller, Aline Boucher (L.), was appointed Tax Collector.



**CITY OF BERLIN**  
**BERLIN, NEW HAMPSHIRE**

**ANNUAL FINANCIAL STATEMENTS**  
**for the year ended June 30, 1982**

Honorable Mayor, City Council and City Manager  
City of Berlin, New Hampshire

We have examined the financial statements of the various funds and the general long-term debt account group of the City of Berlin, New Hampshire for the year ended June 30, 1982, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The financial statements of the Cemetery Trust Funds were not examined by us, or other certified public accountants, and are not included in the accompanying financial report. The financial statements of the Berlin Water Works are examined and reported upon separately by other certified public accountants and, accordingly, are not included in the accompanying financial report. The City has not maintained records of the cost of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the accompanying financial report.

Budgetary control over certain grants accounted for in the Special Revenue Funds is maintained on the basis of the fiscal periods of the grants. Accordingly, a Statement of Revenues, Expenditures and Encumbrances - Budget and Actual for those Special Revenue Funds for the year ended June 30, 1982 is not presented as required by generally accepted accounting principles.

As set forth in Note 11 to the financial statements, the City is a party to various legal actions for substantial amounts with contractors and engineers in connection with the construction of a wastewater treatment system. The ultimate liability resulting from these matters cannot be reasonably estimated and no provision for any liability that may result has been made in the financial statements.

In our opinion, except for the effects of the matters discussed in the second and third paragraphs of this report and subject to the effects on the financial statements of such adjustments, if any, as might have been required had the outcome of the uncertainty referred to in the fourth paragraph of this report been known, the financial statements of the various funds and the long-term debt account group of the City of Berlin, New Hampshire

referred to in the first paragraph present fairly the financial position of those funds at June 30, 1982 and the results of operations of such funds and the changes in financial position of the Industrial Development and Park Authority and Sewer Fund for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Portland, Maine  
October 8, 1982

*Coopers & Lybrand*

CITY OF BERLIN, NEW HAMPSHIRE  
ALL FUND TYPES AND GENERAL LONG-TERM DEBT ACCOUNT GROUP  
COMBINED BALANCE SHEETS  
June 30, 1982

	Governmental Fund Types			Capital Projects Funds	Proprietary Fund Type Enterprise Funds	Fiduciary Fund Type Agency	Account Group General Long-Term Debt
	General Fund	Special Revenue Funds	Debt Service Fund				
ASSETS							
Cash	\$3,482,136			\$ 962,450		\$68,843	
Certificates of deposit	227,608						
Taxes receivable - delinquent	317,297				\$ 285,451		
Taxes receivable - current	56,230				(63,600)		
Accounts receivable	178,749				16,398		
Interest receivable							
Allowance for estimated uncollectibles	(70,260)	\$296,497		81,006			
Due from federal and state governments				2,404,533			
Net investment in direct financing lease (Note 6)				1,310,271			
Due from other funds	308,122	87,133	\$18,155		10,000		
Due from Berlin Water Works	219,150				11,300		
Prepaid expenses and other assets	46,945				259,549		
Inventory					297,304		
Total current assets					813,995		
Investment property (Note 6)					458,983		
Net investment in direct financing lease (Note 6)					22,805,322		
Property and equipment					(1,318,628)		
Wastewater treatment facility (Note 7)							
Accumulated depreciation							\$ 18,155
Amounts available in Debt Service Funds							
Amounts to be provided for retirement of general long-term debt by:							
City							4,320,296
State							3,101,569
Total assets and amounts available and to be provided for retirement of general long-term debt	\$4,765,977	\$383,630	\$18,155	\$4,758,260	\$23,316,525	\$68,843	\$7,530,000

The accompanying notes are an integral part of the financial statements.



CITY OF BERLIN, NEW HAMPSHIRE  
ALL FUND TYPES AND GENERAL LONG-TERM DEBT ACCOUNT GROUP  
COMBINED BALANCE SHEETS, Continued

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group
	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Agency	General Long-Term Debt
<b>LIABILITIES</b>						
Federal aid anticipation notes payable (Note 9)						
Bond anticipation notes payable (Note 9)	\$ 196,482	\$114,011				
Accounts payable						
Retainage payable	73,510					
Deferred revenue				\$ 72,036		
Notes payable and current portion of long-term debt	210,151			6,826		
Other liabilities and accrued expenses	2,241,254			158,281	\$68,843	
Taxes collected in advance	1,242,987	80,998				
Due to other funds				237,143		
<b>Total current liabilities</b>				932,150		\$7,530,000
General long-term debt payable (Note 10)				1,169,293	68,843	7,530,000
<b>Total liabilities</b>	3,984,384	195,009		4,757,187		
<b>FUND EQUITY</b>						
Contributed capital						
Retained earnings						
Fund balances:						
Reserved for encumbrances	195,281	76,694				
Reserved for appropriations carried forward	387,063					
Unreserved:						
Designated for debt service	199,249	111,927	\$18,155	1,073		
Designated for capital projects	781,593	188,621	18,155	1,073		
Undesignated		\$83,630	\$18,155	\$4,758,260		
<b>Total liabilities and fund equity</b>	\$4,765,977			22,049,138	\$68,843	\$7,530,000

The accompanying notes are an integral part of the financial statements.

## CITY OF BERLIN, NEW HAMPSHIRE

## ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, OPERATING  
TRANSFERS AND CHANGES IN FUND EQUITY

for the year ended June 30, 1982

	General Fund (Note 3)	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
Revenues:				
Local:				
Property taxes	\$5,312,444			
Resident taxes	73,480			
Other taxes	28,327			
Licenses, permits and fees	285,058			
Charges for services	502,102	\$ 185,010		
Interest income	267,445			
Fines and forfeits	20,587			\$ 125,296
Other revenues	13,106	12,278		<u>931</u>
Total local	6,502,549	197,288		126,227
State shared revenues and grants	1,931,815	476,174	\$ 374,911	51,260
Federal:				
Federal entitlements and grants		1,696,290		<u>3,212,646</u>
Total revenues	<u>8,434,364</u>	<u>2,369,752</u>	<u>374,911</u>	<u>3,390,133</u>

The accompanying notes are an integral part of the financial statements.

## CITY OF BERLIN, NEW HAMPSHIRE

## ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, OPERATING  
TRANSFERS AND CHANGES IN FUND EQUITY, Continued

	General Fund (Note 3)	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
Expenditures:				
Current:				
General government	\$1,263,201	\$ 108,830		
Public safety	1,333,178	181,659		
Highways and streets	1,068,139	85,000		
Health	120,127	87,297		
Welfare	154,743			
Culture and recreation	204,877	21,104		
School department	3,874,399	527,845		
Other	274,326	135,000		
Debt Service:			\$ 730,000	
Redemption of serial bonds			430,775	
Interest on serial bonds				\$ 216,315
Interest on federal aid anticipation notes				29,524
Interest on bond anticipation notes				3,771,760
Capital outlays		788,212		87,580
Legal expense				
Total expenditures	8,292,990	1,934,947	1,160,775	4,105,179
Excess (deficiency) of revenues over expenditures	141,374	434,805	(785,864)	(715,046)
Operating transfers:				
Transfers in			594,829	515,873
Transfers out	(601,632)	(509,070)	189,900	
Transfer from Berlin Water Works			784,729	515,873
Total operating transfers	(601,632)	(509,070)		
Excess (deficiency) of revenues over expenditures and operating transfers	(460,258)	(74,265)	(1,135)	(199,173)
Fund equities, beginning of year	1,206,851	262,886	19,290	235,246
Equity transfers in (out)	35,000			(35,000)
Fund equities, end of year	\$ 781,593	\$ 188,621	\$ 18,155	\$ 1,073

The accompanying notes are an integral part of the financial statements.

## CITY OF BERLIN, NEW HAMPSHIRE

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES -  
BUDGET AND ACTUAL

for the year ended June 30, 1982

	Budget (Note 3)	Actual (Note 3)	Actual Over (Under)
Revenues:			
Taxes:			
Property tax	\$ 5,797,745	\$ 5,797,745	
Resident tax	73,480	73,480	
Other taxes	<u>1,913</u>	<u>1,913</u>	
	<u>5,873,138</u>	<u>5,873,138</u>	
Licenses, permits and fees:			
Vehicle permits	270,000	274,817	\$ 4,817
City clerk fees	7,000	8,471	1,471
Dog licenses	2,000	1,620	(380)
Beano licenses	2,000		(2,000)
Junk licenses	100	50	(50)
Boat licenses	2,000	1,418	(582)
Restaurant licenses	<u>200</u>	<u>100</u>	<u>(100)</u>
	<u>283,300</u>	<u>286,476</u>	<u>3,176</u>
Intergovernmental revenue:			
Business profits tax	1,319,475	1,319,475	
Rooms and meals tax	112,700	112,700	
Interest and dividends tax	221,799	221,799	
Savings bank tax	77,124	77,124	
Railroad tax	3,466	3,466	
National forest land tax	25,133	26,415	1,282
School department subsidies	429,185	459,145	29,960
School grants - federal and state	204,700	261,184	56,484
School - cafeterias	352,777	272,767	(80,010)
Debt service subsidy	65,447	65,447	
Highway department subsidy	86,748	69,940	(16,808)
Welfare department state funds	750	440	(310)
Wastewater - state - bond	374,911	374,911	
Water bond	<u>189,000</u>	<u>189,900</u>	<u>900</u>
	<u>3,463,215</u>	<u>3,454,713</u>	<u>(8,502)</u>

The accompanying notes are an integral  
part of the financial statements.

## CITY OF BERLIN, NEW HAMPSHIRE

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES -  
BUDGET AND ACTUAL, Continued

	Budget (Note 3)	Actual (Note 3)	Actual Over (Under)
Charges for services:			
Cemetery trusts	\$ 750	\$ 750	
Rent	4,000	1,484	\$ (2,516)
Health department	50,000	54,110	4,110
Public works department	26,000	37,681	11,681
	<u>80,750</u>	<u>94,025</u>	<u>13,275</u>
District court fines and forfeits	<u>20,000</u>	<u>20,587</u>	<u>587</u>
Other:			
General revenue sharing	315,000	266,659	(48,341)
Antirecession Fiscal Assistance	10,500		(10,500)
Interest on delinquent taxes	65,000	76,489	11,489
Interest on investments	225,000	203,486	(21,514)
Uncommitted taxes	7,500	5,077	(2,423)
Other	2,778	22,001	19,223
	<u>625,778</u>	<u>573,712</u>	<u>(52,066)</u>
Total revenues	10,346,181	10,302,651	(43,530)
Transfers from other funds:			
City's share of vocational funds	35,000	35,000	
Industrial Development and Park Authority Fund	45,600	45,600	
Total transfers from other funds	<u>80,600</u>	<u>80,600</u>	
Total revenues and transfers from other funds	10,426,781	<u>\$10,383,251</u>	<u>\$(43,530)</u>
Transfer from fund balance	<u>699,527</u>		
	<u>\$11,126,308</u>		

The accompanying notes are an integral  
part of the financial statements.

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES -  
BUDGET AND ACTUAL, Continued

	Budget (Note 3)	Actual (Note 3)	Encumbrances	Actual and Encumbrances Over (Under)
<b>Expenditures and encumbrances:</b>				
General government:				
Mayor and city council	\$ 28,500	\$ 32,794		\$ 4,294
Administration	273,446	242,691		(30,755)
Elections	6,300	6,300		
City hall and other buildings	34,450	41,551		7,101
District court	32,664	35,464		2,800
Insurance	79,250	84,712		5,462
County tax	485,301	485,301		
Central services		4,802		4,802
Discounts and abatements	223,000	234,003		11,003
Miscellaneous personnel costs	560,379	494,891		(65,488)
Contingent	20,000	22,283		2,283
Sundry	30,000	30,910		910
	<u>1,773,290</u>	<u>1,715,702</u>		<u>(57,588)</u>
Public safety:				
Police department	648,228	642,797		(5,431)
Fire department	593,437	636,551		43,114
Street lighting	125,000	123,863		(1,137)
Ambulance	64,312	63,000		(1,312)
Special programs	22,890	19,055		(3,835)
	<u>1,453,867</u>	<u>1,485,266</u>		<u>31,399</u>
Highways and streets:				
Public works department	1,018,945	890,983	\$ 5,000	(122,962)
Capital improvements	105,500	7,878		(97,622)
Town road improvement	10,232	10,232		
Airport	16,920	16,920		
Pollution control	103,968	114,616	964	11,612
	<u>1,255,565</u>	<u>1,040,629</u>	<u>5,964</u>	<u>(208,972)</u>

The accompanying notes are an integral part of the financial statements.

## CITY OF BERLIN, NEW HAMPSHIRE

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES -  
BUDGET AND ACTUAL, Continued

	Budget (Note 3)	Actual (Note 3)	Encumbrances	Actual and Encumbrances Over (Under)
Expenditures and encumbrances, continued:				
Health	\$ 123,319	\$ 119,166	\$ 505	\$ (3,648)
Welfare	179,164	153,951	793	(24,420)
Culture and recreation: Recreation and parks	144,806	139,226	3,550	(2,030)
Library	66,093	65,160		(933)
	210,899	204,386	3,550	(2,963)
Water system improvements	350,000	274,326	75,674	
Education: School department	4,573,829	4,297,929	108,795	(167,105)
Total expenditures and encumbrances	9,919,933	9,291,355	195,281	(433,297)
Transfers to other funds:				
Debt Service:	745,000	745,000		
Serial bonds	461,375	461,375		
Bond interest	1,206,375	1,206,375		
Total transfers to other funds				
Total expenditures, encumbrances and transfers to other funds	\$11,126,308	10,497,730	\$195,281	\$ (433,297)
Excess of expenditures and transfers over revenues and transfers		\$ 114,479		

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE  
 GENERAL REVENUE SHARING FUND  
 STATEMENT OF REVENUES AND EXPENDITURES -  
 BUDGET, ENCUMBRANCES AND ACTUAL  
 for the year ended June 30, 1982

	<u>Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	Actual Over (Under)
Police	\$100,000	\$ 85,000		\$(15,000)
Fire	115,000	96,659		(18,341)
Public Works	<u>100,000</u>	<u>85,000</u>		<u>(15,000)</u>
	<u>\$315,000</u>	<u>\$266,659</u>		<u>\$(48,341)</u>

Amounts above are included in the General Fund Statement of Revenues, Expenditures, Transfers and Encumbrances - Budget and Actual on pages 7-10 of this financial report.

STATEMENT OF CHANGES IN ASSETS  
 AND LIABILITIES - AGENCY FUND  
 for the year ended June 30, 1982

	<u>Balance July 1, 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1982</u>
<b>ASSETS</b>				
Taxes Receivable- delinquent	<u>\$32,712</u>	<u>\$485,301</u>	<u>\$449,170</u>	<u>\$68,843</u>
<b>LIABILITIES</b>				
Withheld for other governments	-	\$485,301	\$485,301	-
Due to general fund	<u>\$32,712</u>	<u>485,301</u>	<u>449,170</u>	<u>\$68,843</u>
	<u>\$32,712</u>	<u>\$970,602</u>	<u>\$934,471</u>	<u>\$68,843</u>

The accompanying notes are an integral  
 part of the financial statements.



## CITY OF BERLIN, NEW HAMPSHIRE

## ENTERPRISE FUNDS

## COMBINING AND COMBINED BALANCE SHEET

June 30, 1982

ASSETS	Industrial Development and Park Authority	Sewer Fund	Combined
Accounts receivable	\$ 60,981	\$ 224,470	\$ 285,451
Allowance for estimated uncollectibles	(48,600)	(15,000)	(63,600)
Net investment in direct financing lease (Note 6)	16,398		16,398
Inventory (Note 7)		11,300	11,300
Other assets		10,000	10,000
Total current assets	<u>28,779</u>	<u>230,770</u>	<u>259,549</u>
Investment property (Note 6)	297,304		297,304
Net investment in direct financing lease (Note 6)	813,995		813,995
Property and equipment	458,983		458,983
Wastewater treatment facility (Note 7)		22,805,322	22,805,322
Less accumulated depreciation	<u>(21,508)</u>	<u>(1,297,120)</u>	<u>(1,318,628)</u>
	<u>1,548,774</u>	<u>21,508,202</u>	<u>23,056,976</u>
Total assets	<u>\$1,577,553</u>	<u>\$21,738,972</u>	<u>\$23,316,525</u>
LIABILITIES AND RETAINED EARNINGS			
Notes payable and current portion of long-term obligations	72,036		72,036
Other liabilities and accrued expenses	6,826		6,826
Due to General Fund	<u>112,175</u>	<u>46,106</u>	<u>158,281</u>
Total current liabilities	191,037	46,106	237,143
Long-term obligations	<u>932,150</u>		<u>932,150</u>
Total liabilities	1,123,187	46,106	1,169,293
Fund equity:			
Contributed capital:			
Capital grants		22,234,793	22,234,793
Less amortization		<u>(1,264,720)</u>	<u>(1,264,720)</u>
		20,970,073	20,970,073
City's contributions	<u>518,455</u>	<u>560,610</u>	<u>1,079,065</u>
	518,455	21,530,683	22,049,138
Retained earnings (accumulated deficit)	<u>(64,089)</u>	<u>162,183</u>	<u>98,094</u>
Total fund equity	<u>454,366</u>	<u>21,692,866</u>	<u>22,147,232</u>
Total liabilities and fund equity	<u>\$1,577,553</u>	<u>\$21,738,972</u>	<u>\$23,316,525</u>

The accompanying notes are an integral  
part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE  
INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY  
STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT  
for the year ended June 30, 1982

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Revenues:	
Payments in lieu of taxes	\$ 28,160
Rent	39,624
Interest on net investment in direct financing lease	49,141
Other	<u>8,240</u>
Total revenues	<u>125,165</u>
Expenses:	
Interest on general obligation bonds	30,600
Interest on long-term borrowing	28,518
Utilities	1,826
Depreciation	13,801
Bad debt expense	48,600
Other	<u>18,906</u>
Total expenses	<u>142,251</u>
Net loss	(17,086)
Accumulated deficit, beginning of year	<u>(47,003)</u>
Accumulated deficit, end of year	<u><u>\$(64,089)</u></u>

The accompanying notes are an integral  
part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE  
INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
for the year ended June 30, 1982

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Uses of financial resources:

Operations:

Net loss	\$ 17,086
Add expenses not requiring working capital - depreciation	<u>(13,801)</u>
	3,285

Increase in investment property	81,800
Reduction of long-term obligations	<u>38,488</u>

Total uses of financial resources	<u><u>\$123,573</u></u>
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Sources of financial resources:

Reduction in property and equipment	151
Contributions to capital	21,443
Decrease in net investment in direct financing lease	16,398
Decrease in working capital	<u>85,581</u>

Total sources of financial resources	<u><u>\$123,573</u></u>
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Changes in elements of working capital:

Increase (decrease) in current assets:	
Accounts receivable, net	(4,181)
Other receivables	(43,256)
Mortgage note receivable, current portion	(1,666)
Current portion of net investment direct financing lease	<u>3,539</u>
	<u>(45,564)</u>

Increase (decrease) in current liabilities:

Accounts payable	(22,390)
Notes payable and current portion of long-term obligations	(5,356)
Other liabilities and accrued expenses	(1,204)
Retainage payable	(5,000)
Due to General Fund	<u>73,967</u>

	<u>40,017</u>
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Decrease in working capital	<u><u>\$ 85,581</u></u>
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The accompanying notes are an integral part of the financial statements.

## SEWER FUND

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS AND CONTRIBUTED CAPITAL

for the year ended June 30, 1982

Revenue:	
User charges	<u>\$ 431,431</u>
Expenses:	
Depreciation	456,106
Salaries and wages	177,427
Plant supplies	20,983
Treatment supplies	16,771
Utilities	71,026
Accounting and collections	7,510
Other	<u>1,979</u>
	<u>751,802</u>
Operating loss	320,371
Nonoperating expense:	
Interest expense - general obligation bonds	<u>200,200</u>
	520,571
Operating transfer from General Fund	<u>(200,200)</u>
Net loss	320,371
Add depreciation on fixed assets acquired by grants, entitlements, and shared revenues externally restricted for capital acquisitions and construction that reduces contributed capital	<u>445,306</u>
Increase in retained earnings	<u>124,935</u>
Retained earnings, beginning of year	<u>37,248</u>
Retained earnings, end of year	<u><u>\$ 162,183</u></u>
Contributed capital, beginning of year	21,975,989
Depreciation on fixed assets acquired by grants, entitlements and shared revenues externally restricted for capital acquisitions	<u>(445,306)</u>
Contributed capital, end of year	<u><u>\$21,530,683</u></u>

The accompanying notes are an integral  
part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE

SEWER FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

for the year ended June 30, 1982

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Source of financial resources:

From operations:

Net loss \$(320,371)

Less expenses not requiring working capital  
in the current period - depreciation

456,106

\$ 135,735

Uses of financial resources:

Increase in working capital

\$ 135,735

Changes in elements of working capital:

Increase in current assets:

Accounts receivable, net

152,527

Inventory

5,030

Other assets

3,581

161,138

Increase (decrease) in current liabilities:

Accounts payable

(5,259)

Other liabilities and accrued expenses

(3,978)

Due to General Fund

34,640

25,403

Increase in working capital

\$ 135,735

The accompanying notes are an integral  
part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT PAYABLE AND INTEREST

June 30, 1982

	Original Issue	Int. Rate %	Maturity Date	Balance, July 1, 1981	Principal		Principal Payments Due 1983	Paid July 1, 1981 to June 30, 1982	Interest	
					Principal Balance, June 30, 1982	Principal Payments			Due 1983	Due Subsequent Years
<b>General Obligation Serial Bonds</b>										
School bonds outstanding:										
School building - 1971	\$ 2,250,000	4.8	1990	\$1,125,000	\$1,000,000	\$125,000	\$125,000	\$ 51,000	\$ 45,000	\$ 150,000
School building - 1971	950,000	5.7	1990	500,000	450,000	50,000	50,000	27,075	24,225	91,200
	<u>3,200,000</u>			<u>1,625,000</u>	<u>1,450,000</u>	<u>175,000</u>	<u>175,000</u>	<u>78,075</u>	<u>69,225</u>	<u>250,200</u>
<b>Public improvements bonds outstanding:</b>										
Public improvements - 1966	300,000	4.0	1986	75,000	60,000	15,000	15,000	3,000	2,400	3,600
Public improvements - 1972	100,000	4.75	1982	10,000	10,000	10,000		475		
	<u>400,000</u>			<u>85,000</u>	<u>60,000</u>	<u>25,000</u>	<u>15,000</u>	<u>3,475</u>	<u>2,400</u>	<u>3,600</u>
<b>Fiscal year change bonds - 1976</b>	<u>2,000,000</u>	<u>5.375</u>	<u>1986</u>	<u>1,200,000</u>	<u>1,000,000</u>	<u>200,000</u>	<u>200,000</u>	<u>59,125</u>	<u>48,375</u>	<u>86,000</u>
<b>Wastewater treatment facility bond - 1978</b>	<u>4,540,000</u>	<u>5.2</u>	<u>1998</u>	<u>3,850,000</u>	<u>3,620,000</u>	<u>230,000</u>	<u>230,000</u>	<u>200,200</u>	<u>188,240</u>	<u>1,405,560</u>
<b>Water filtration plant bonds - 1976</b>	<u>1,770,000</u>	<u>6.2</u>	<u>1995</u>	<u>1,500,000</u>	<u>1,400,000</u>	<u>100,000</u>	<u>100,000</u>	<u>89,900</u>	<u>83,700</u>	<u>523,900</u>
	<u>\$11,910,000</u>			<u>\$8,260,000</u>	<u>\$7,530,000</u>	<u>\$730,000</u>	<u>\$720,000</u>	<u>\$430,775</u>	<u>\$391,940</u>	<u>\$2,269,260</u>

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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1. Summary of Significant Accounting Policies:

A summary of significant accounting policies employed in preparation of the financial statements follows:

Fund Accounting

Financial activities are recorded in the individual funds and the account group described below, each of which is deemed to be a separate accounting entity. A statement of general fixed assets as of June 30, 1982 is not presented as records of their cost are not maintained.

General Fund

Transactions related to resources obtained and used for delivery of those services traditionally provided by a municipal government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, highways and streets, health, welfare, culture, recreation and schools.

Special Revenue Funds

Transactions related to resources obtained and used under certain federal and state grants and entitlements and from other sources, upon which restrictions are imposed, are accounted for in Special Revenue Funds. Examples of funds included are the Community Development Block Grants, General Revenue Sharing, Antirecession Fiscal Assistance and Comprehensive Employment and Training Act funds.

Debt Service Fund

Transactions related to resources obtained and used for the payment of interest and principal on general long-term debt are accounted for in Debt Service Funds.

Capital Projects Funds

Transactions related to resources obtained and used for the acquisition, construction or improvement of major capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants. Included at June 30, 1982 are principally the Wastewater Treatment and South Bridge Projects.

Continued

CITY OF BERLIN, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS, Continued

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1. Summary of Significant Accounting Policies, continued:

Enterprise Funds

Transactions related to the acquisition, development and disposal of industrial land and facilities are accounted for in the Industrial Development and Park Authority Fund. Transactions related to the wastewater treatment facility are supported in part by user charges and accounted for in the Sewer Fund.

General Long-Term Debt Group of Accounts

Unmatured long-term general obligation bonds payable are accounted for in the Long-Term Debt Account Group.

Basis of Accounting

The accounts of the General, Special Revenue, Debt Service and Capital Projects Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations of the year, and expenditures and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the state or, in the case of judgments and claims against the City, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated.

Materials and supplies are considered expended when purchased and inventory is not reflected in the financial statements except in the Sewer Fund.

Interest on long-term general obligation bonds payable is recognized when it becomes payable. The City follows the policy of recording property and resident taxes on the accrual method and other General Fund revenue, such as motor vehicle permits, on a cash basis. Interest income is recorded as receivable and revenue as earned. Federal revenue sharing assistance is recorded as receivable and revenue as the entitlement occurs. Federal and state reimbursement type grants are recorded as receivables and revenue as the related uses of financial resources are recorded.

The accounts of the Enterprise Funds are maintained and reported on the accrual basis of accounting.

Continued



CITY OF BERLIN, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS, Continued

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1. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

Capital expenditures of the Industrial Development and Park Authority Fund are recorded as investments, at cost, held for subsequent sale.

General obligation bonds supported by general revenues are obligations of the City as a whole and not its individual constituent funds. Accordingly, all unmatured obligations which are backed by the full faith and credit of the City are accounted for in the General Long-Term Debt Account Group.

General obligation bonds of the City issued for capital investment of the Sewer Fund is included in the General Long-Term Debt Account Group and is reflected as contributed capital of the Sewer Fund.

2. Budgetary Accounting and Encumbrances:

General governmental revenues and expenditures accounted for in the General Fund, Debt Service Fund and Community Development Grants, General Revenue Sharing, Antirecession Fiscal Assistance and Comprehensive Employment and Training Act Special Revenue Funds, are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the City's operations.

Appropriations in such funds are encumbered upon issuance of purchase orders, contracts or other forms of legal commitments. Even though certain goods and services have not been received, the transactions are accounted for as a use of budgeted appropriations in the year that the commitment is made.

Continued

## CITY OF BERLIN, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS, Continued

3. Reconciliation of General Fund Revenues and Expenditures:

General fund revenues and expenditures reported in the Statement of Revenues, Expenditures, Transfers and Encumbrances - Budget and Actual are presented on the basis budgeted by the City. The amounts differ from those reported in conformity with generally accepted accounting principles in the Statement of Revenues, Expenditures, Operating Transfers and Changes in Fund Equity as follows:

	<u>Revenues</u>	<u>Expenditures</u>
Statement of Revenues, Expenditures, Operating Transfers and Changes in Fund Equity	\$ 8,434,364	\$ 8,292,990
School Grants and Cafeteria - reported in Other Programs Special Revenue Fund	533,951	533,951
General Revenue Sharing - reported in Special Revenue Fund	266,659	266,659
Amounts included in appropriated fund balance and reserved for encumbrances, beginning of year, net	17,565	(278,868)
Payroll accrual included for gen- erally accepted accounting principles	-	(14,346)
County Tax - reported in Agency Fund	485,301	485,301
State's share of wastewater treat- ment facility general obligation bonds - reported in Debt Service	374,911	374,911
Transfer from Industrial Development and Park Authority Fund - reported in Debt Service Fund	45,600	45,600
Transfer from Berlin Water Works - reported in Debt Service Fund	189,900	189,900
Operating transfers		601,632
Equity transfers	<u>35,000</u>	<u>-</u>
Statement of Revenues, Expendi- tures, Transfers and Encum- brances - Budget and Actual	<u>\$10,383,251</u>	<u>\$10,497,730</u>

Continued

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS, Continued

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4. Retirement Costs:

Substantially all employees of the City participate in the State of New Hampshire Retirement System. Under this plan, police and firemen contribute 9.3% of annual compensation and all other employees contribute 4.6%. The City's contribution is based upon an actuarial valuation of the State plan as of June 30, 1979, and has been set at 14.35% of annual compensation for police, 11.79% and 16.72% for firemen, 1.37% for teachers, and 2.76% for all other employees. The City's contribution rate provides for normal cost annually and for amortization of past service cost over 20 years. The amount, if any, of the excess of vested benefits over pension fund assets for the City is not available. Employees of the Public Works Department and certain Recreation Department personnel are covered under a City sponsored plan. The value of vested benefits in excess of the assets of this plan was approximately \$375,000 at September 1, 1981 the date of the latest actuarial valuation. Annual cost includes amortization of prior service costs over periods of 20 (State plan) to 30 (City plan) years. Additional disclosures required by Statement No. 36 of the Financial Accounting Standards Board have not been made as the information is not available. The City's policy is to fund pension costs accrued. Pension expenditures of the General Fund for the year were approximately \$238,000 for the State plan and \$30,400 for the City plan.

5. Vacation and Sick Pay:

Employees earn vacation and sick pay as they provide services. City employees may accumulate sick leave in amounts ranging to a maximum of 60 to 100 days and are entitled to a 50% to 100% lump-sum payment for unused sick leave upon retirement depending upon length of employment. Accrued vacation time not taken at the end of the calendar year is lost. Teachers may accumulate a maximum of 95 sick leave days and are entitled to 60 days payment upon termination or retirement after completing 10 years of employment.

In accordance with generally accepted accounting principles, vacation and sick pay applicable to Enterprise Fund employees is recorded when earned in the Enterprise Fund financial statements. In all other funds, vacation and sick pay is recorded when paid.

The maximum estimated value of accumulated vacation and sick pay applicable to all City employees (other than those employed by Enterprise Funds) at June 30, 1982 is approximately \$180,182 and \$1,054,133, respectively.

Continued

## NOTES TO FINANCIAL STATEMENTS, Continued

6. Industrial Development and Park Authority:

The Industrial Development and Park Authority was established July 15, 1974, pursuant to Chapter 26 of the Laws of 1974. The Authority was reestablished on September 15, 1975 under the provisions of RSA 162-G, for the purpose of acquisition, development and disposal of industrial land and facilities.

Investment property is carried at cost. The investment property is being held for sale and, accordingly, depreciation has not been provided. Rental income may be received until the property is sold. Land and buildings represent property held for rental purposes. The buildings are being depreciated over 30 years.

The Industrial Development and Park Authority has entered into two long-term leases with bargain purchase options at the end of the lease term for buildings and land. These leases have been accounted for as direct financing leases. The minimum lease payments to be received under the capital and operating leases are as follows:

	Minimum Lease Payments
1983	\$ 98,009
1984	101,609
1985	110,009
1986	110,009
1987	113,609
Later	<u>1,011,700</u>
	<u>\$1,544,945</u>

The Industrial Development and Park Authority has long-term debt payable of \$375,000. These bonds are 8% bonds issued in 1974 for an original value of \$450,000. As of June 30, 1982 the requirements for principal and interest in future years is as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1983	\$ 15,000	\$ 29,400	\$ 44,400
1984	15,000	28,200	43,200
1985	20,000	26,800	46,800
1986	20,000	25,200	45,200
1987	20,000	23,600	43,600
1988-1992	135,000	88,200	223,200
1993-1996	<u>150,000</u>	<u>24,800</u>	<u>174,800</u>
	<u>\$375,000</u>	<u>\$246,200</u>	<u>\$621,200</u>

Continued

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS, Continued

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6. Industrial Development and Park Authority, continued:

In addition, the Industrial Development and Park Authority has long-term mortgage obligations of \$572,150 payable to the Berlin Economic Development Council (BEDCO) (see Note 12). These obligations are at 6% interest and have various repayment schedules up to fifteen years. As the properties become leased, lease payments will be assigned to BEDCO until the outstanding mortgage balances have been repaid.

7. Sewer Fund:

The Sewer Fund was established on January 21, 1980 to develop, implement and administer a system of user charges to assure that each recipient of wastewater treatment services pays a proportionate share of costs of operation, maintenance and capital recovery.

Inventory is stated at the lower of cost or market with cost determined by the first-in, first-out method.

The wastewater treatment facility is stated at cost. Expenditures have been recorded in the Wastewater Treatment Capital Project.

8. Capital Projects Funds Transfers:

The School Building - Vocational Fund, a Capital Project Fund, balance at July 1, 1978 included \$484,312 received from the State of New Hampshire as reimbursement for conversion of approximately 19,000 square feet of Berlin High School floor space into an area vocational center for the communities of Berlin, Gorham and Groveton. The remaining balance of \$80,692, unless appropriated by the City Council for other purposes, must be used to retire the related School Building - 1971 general obligation serial bonds.

Operating transfers to the South Street Bridge Project represents an operating transfer from the Community Development Block Grants Special Revenue Fund.

Continued

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS, Continued

9. Federal Aid Anticipation and Bond Anticipation Notes:

Capital Projects Funds federal aid anticipation and bond anticipation notes were issued at various times during the year, at various interest rates, due on October 12, 1982. During 1982, the maximum amount outstanding was \$3,580,777, the average amount of monthly borrowings was \$2,184,944 and the average interest rate was approximately 9.4%.

10. General Long-Term Debt Payable:

General obligation bonds outstanding of \$1,000,000 issued to finance a fiscal year-end change authorized under Chapter 172 of the Laws of 1975, and general obligation bonds of \$3,620,000 issued to finance the wastewater treatment facility and the Industrial Development and Park Authority general obligation bonds of \$375,000 under Chapter 26 of the Laws of 1974, are not includable in the net indebtedness of the City for the purpose of determining the City's legal borrowing limitation.

The wastewater treatment facility general obligation bonds are guaranteed by the full faith and credit of the State of New Hampshire. The State has agreed to subsidize \$3,989,433 of the original bond issue in installments when due.

General obligation serial bonds payable include \$1,400,000 Berlin Water Works Bonds which are intended to be repaid from revenues of the Water Works.

As of June 30, 1982, general obligation debt service serial requirements for principal and interest in future years are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1983	\$ 720,000	\$ 391,940	\$ 1,111,940
1984	720,000	353,580	1,073,580
1985	720,000	315,220	1,035,220
1986	720,000	276,860	996,860
1987	675,000	239,100	914,100
1988-1992	2,225,000	789,200	3,014,200
1993-1997	1,525,000	283,600	1,808,600
1998	225,000	11,700	236,700
	<u>\$7,530,000</u>	<u>\$2,661,200</u>	<u>\$10,191,200</u>

Continued

CITY OF BERLIN, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS, Continued

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11. Contingencies:

The City is a defendant in three lawsuits initiated by contractors claiming damages of approximately \$7,100,000 in connection with the construction of the wastewater treatment system. All three suits involve allegations of defective contract specifications and damages and losses that result therefrom. The City has filed a counter suit of approximately \$7,700,000 against these contractors. The City has filed a \$15,000,000 claim for damages against an engineering firm related to the same project. All of the litigation is at the preliminary discovery phase and because of the existing uncertainties, the eventual outcome of these contingencies cannot be predicted. The ultimate liability, if any, with respect to them cannot be reasonably estimated and therefore, no liability has been recorded in the financial statements. The City's General Counsel are unable to determine if the results of these matters will have a material effect on the City's financial position.

There are other various claims and suits pending against the City which arise in the normal course of the City's activities. In the opinion of legal counsel and City management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the City.

12. Related Party Transactions:

The City participates in the operations of the Berlin Airport Authority, which is organized as a separate legal entity under the laws of the State of New Hampshire. The Authority is administered by a Board, the majority of whose members are appointed by the Mayor.

The Berlin Economic Development Council, Inc. (BEDCO) is a nonprofit corporation formed in June 1979 to receive, administer and set policy for a fund available to provide new and existing businesses assistance with their financing needs. The mayor, two councilmen and a city employee are members of a seven-person Executive Committee. At June 30, 1982, the Berlin Industrial Development and Park Authority had loans payable outstanding to BEDCO of \$601,006.

# BERLIN'S BOARDS AND COMMISSIONS

The people of Berlin owe a great deal of Thanks to their fellow citizens who serve on our many boards and commissions. These people receive no pay. Their services are greatly appreciated.

## **Board of Assessors**

Robert Peabody, Jr.  
Arthur Bergeron, Jr.  
John Gothreau

## **Board of Education**

Robert Dumont, Chairman  
Darrill Neal  
Joseph N. Rozek  
Carl Nolin  
Sylvio H. Laplante

## **Board of Health**

Louise Marquis  
Philip Tremblay  
Dr. Edouard Danais

## **Police Commission**

Paul Cusson, Jr., Chairman  
Hildegard Mercier  
Louis Perrault

## **Berlin Industrial Development and Park Authority**

Valmore Doucette, Chairman  
Robert Dumont  
Donald Duquette  
Sylvio Croteau  
Yvonne Coulombe  
Richard McLaughlin  
Alfred Legere  
Michael L. Donovan  
Dr. William H. Dunton  
James Burns  
Maurice H. Caron  
George Arsenault  
Bernard Gallagher  
Gaston Fillion  
Arthur Irwin  
Maurice Wheeler  
Roland H. Sherman

## **Board of Water Commissioners**

Donald Borchers, Chairman  
John Jack Sullivan  
Gerard Payeur  
Francis Pisani

## **Library Trustees**

Roberta Blais, Chairman  
Nathalie Savachick  
Lorraine Rivard

## **Berlin Housing Authority**

Robert Morin, Chairman  
Marie P. Hughes  
Jack R. Crisp, Jr.  
Romeo Boulanger

## **Zoning Board of Adjustment**

Richard Poulin, Chairman  
John Scarinza  
Dennis Morin  
Ernest Guay  
Harvey Blais  
Ann Conway  
Donna Peabody  
Robert Boulanger  
Roland Lamontagne, Jr.  
Ronald Goudreau  
Donald LaRoche

## **City Planning Board**

Richard Vaillancourt, Chairman  
Nicholas Darchick  
Donald Sloane  
Mark Hamlin  
Romeo Boulanger  
Norman Morin  
Doris Purington  
Maurice Wheeler  
Michael L. Donovan  
Leo H. Montminy  
Carol Couture  
Henry T. Cote  
Joseph T. Ottolini  
Sylvio Laplante  
Donald Borchers

## **Berlin Economic Development Council, Inc.**

Michael O'Neil, President  
Donald Duquette  
Alfred Legere  
Alan Perrin  
Roland Sherman  
Valmore Doucette  
Joseph Ottolini  
Michael L. Donovan  
David Rosenberg  
Eli Isaacson  
George Arsenault  
Lawrence Goss  
Richard Langlois  
Paul Campagna  
John Jacobs  
Edward Ferrari  
Lee Coulombe  
Margaret Neil  
Roland Leighton  
Richard Day  
Mark Hamlin

## **Recreation & Parks Commission**

Gus Rooney, Chairperson  
Carole Brown, Chairperson  
Ron Reardon  
Melissa LaCasse  
Don Piper  
Roland Roberge  
Robert Hood  
Claude St. Hilaire  
Debbie Beaulac



# MAYORS OF THE CITY OF BERLIN

Hon. Henry F. Marston	1897-1899
Hon. John B. Noyes	1899-1900
Hon. Frank L. Wilson	1900-1901
Hon. Fred M. Clement	1901-1902
Hon. John B. Gilbert	1902-1905
Hon. George E. Hutchins	1905-1908
Hon. Fremont D. Bartlett	1908-1910
Hon. Daniel J. Daley	1910-1915
Hon. George F. Rich	1915-1919
Hon. Eli J. King	1919-1924
Hon. J. A. Vaillancourt	1924-1926
Hon. Eli J. King	1926-1928
Hon. Edward R. B. McGee	1928-1931
Hon. W. E. Corbin	1931-1932
Hon. O. J. Coulombe	1932-1934
Hon. Daniel J. Feindel	1934-1935
Hon. Arthur J. Bergeron	1935-1938

Hon. Matthew J. Ryan	1938-1939
Hon. Aime Tondreau	1939-1943
Hon. Carl E. Morin	1943-1946
Hon. George E. Bell	1946-1947
Hon. Paul A. Toussaint	1947-1950
Hon. Aime Tondreau	1950-1957
Hon. Guy Fortier	1957-1958
Hon. Laurier A. Lamontagne	1958-1962
Hon. Edward L. Schuette	1962-1965
Hon. Dennis Kilbride	1965-1966
Hon. Norman J. Tremaine	1966-1968
Hon. Earl F. Gage	1968-1970
Hon. Norman J. Tremaine	1970-1972
Hon. Sylvio J. Croteau	1972-1976
Hon. Laurier A. Lamontagne	1976-1978
Hon. Leo G. Ouellet	1978-1982
Hon. Joseph J. Ottolini	1982-

## CITY MANAGERS OF THE CITY OF BERLIN

Stanley Judkins	1962-1966
Joseph Burke	1970-1973
James C. Smith	1973-1978
Michael L. Donovan	1978-

## MUNICIPAL OFFICERS

City Manager	Michael L. Donovan
City Comptroller/Collector	Aline Boucher
Chief Assessor	Robert Peabody
City Clerk	Lise Malta
City Attorney	James J. Burns
District Court Judge	Wallace Anctil
Treasurer	Arthur Irwin
Police Chief	Paul Morin
Fire Chief	Robert Theriault
Health Officer	Robert Delisle
Building Inspector	Fernand Villeneuve
Welfare Administrator	Annette Langevin
Recreation and Parks Superintendent	Mitchell A. Berkowitz
Librarian	Inez Hamlin
Superintendent of Schools	Alan Perrin
Acting City Engineer	Larry Wagner
Chief Operator of Pollution Control	Gary Geraway
Public Works Director	Maurice Wheeler
Water Works Superintendent	Albin Johnson
Community Development Director	Jeffrey Taylor
Economic Development Director	Roland H. Sherman
Airport Manager	Roland Lambert
Cemetery Trustees	Donald Sloane
	Janet King



